Sales and Use Tax - (Local Marketing District - Special District Taxes)

How does the Local Marketing District Tax differ from County Lodging Tax?

County Lodging Tax is not a "special district" tax as is Local Marketing District. The County Lodging Tax is applicable to an entire county that extends beyond where the Local Marketing District Tax is applicable and the tax amounts vary. County Lodging tax is also separate from state sales tax and is filed on a Form DR 1485 County Lodging Tax Return.